

# Supplemental Instructions and a Completed Sample of Form 990 and Schedule A (Form 990 or 990-EZ)

This part of the instructions provides a set of facts and a filled-in example to help you prepare a complete and accurate Form 990 and Schedule A (Form 990 or 990-EZ) for 2001.

To avoid having to respond to requests for missing information, complete all applicable line items; answer "Yes," "No," or "N/A" (not applicable) to each question on the return; make an entry (including a "-0-" when appropriate) on all **total** lines; and enter "None" or "N/A" if an entire part of Form 990 does not apply. If one or more applicable line items are not completed, we will consider the return incomplete and contact the organization for the missing information. The penalty of \$20 a day for not filing a return under section 6652(c) also applies if a return is submitted without required information.

The illustrated example of a completed Form 990 and Schedule A (Form 990 or 990-EZ) for 2001 was prepared using the following facts.

The Family Service Agency of Utopia, Inc., a not-for-profit organization, is exempt from income tax under section 501(c)(3) of the Internal Revenue Code. The agency is a member of the National Association of Family Service Agencies. Its principal programs include: **(1)** adoption of infants and children; **(2)** foster home care; and **(3)** counseling individuals and families.

The agency was incorporated September 16, 1968. It received a letter from the IRS dated January 25, 1971, notifying it that it had been determined not to be a private foundation within the meaning of section 509(a).

The agency follows Statement of Financial Accounting Standards (SFAS) 117 and is on the accrual and calendar year basis. The books are in the custody of the bookkeeper, Ms. Nancy Ward at 1414 West Ash Drive, Utopia, OH 41111-1235.

All contributions are considered available for unrestricted use, unless specifically restricted by the donor. Pledges are recorded in the books of account whenever the agency is notified of the pledge, and allowances are provided for amounts estimated to be uncollectible. Bequests are recorded as income at the time the agency has established a right to the bequest and the proceeds are measurable.

A substantial number of volunteers have donated significant amounts of their time to the organization's adoption program. No amounts have been reflected in the financial statements, however, for donated services.

In accordance with the affiliation agreement with the national organization, a portion of the unrestricted support from the public is remitted to the national organization for its use as determined by its board of directors. Additional grants are made to individuals and organizations as determined by the agency's board of directors.

For its annual dinner/dance, the agency paid \$800 (fair rental value) to rent a hall, kitchen, tables, dishes, etc., from the Fraternal Society of Utopia, an unrelated section 501(c)(10) fraternal lodge. This was the agency's only transaction with exempt organizations not described in section 501(c)(3). The agency is not affiliated with or related to any such organization.

Depreciation of \$5,200 was computed for buildings and equipment on a straight line basis.

In 2001, the agency incurred joint costs of \$9,600 for informational materials and activities that included fundraising appeals. Of those costs, \$6,100 was allocated to fundraising expense, \$400 was allocated to adoption services expense, \$2,400 was allocated to counseling

services expense, and \$700 was allocated to management and general expense.

The expenses for the year are allocable as follows:

## Statement of Functional Expenses

	Program Services			Supporting Services		
	Adoption	Foster Home Care	Counseling	Mgmt. & General	Fund Raising	TOTAL
Salaries . . .	\$ 25,600	\$ 25,100	\$126,900	\$33,100	\$36,800	\$247,500
Pension plan cont. . .	100	-----	100	100	-----	300
Other emp. benefits . .	1,700	1,400	6,300	2,100	1,500	13,000
Payroll taxes, etc. . .	3,000	2,300	12,400	3,000	3,100	23,800
Fees for public relations work . .	63,000	300	61,200	2,600	800	127,900
Supplies . . .	3,900	21,300	1,300	1,800	1,700	30,000
Telephone . . .	9,500	1,000	1,100	1,500	2,300	15,400
Postage & shipping . .	2,900	1,300	8,900	1,000	9,000	23,100
Occupancy . . .	2,550	21,100	11,250	1,500	1,350	37,750
Interest . . .	-----	-----	100	800	-----	900
Rental & maintenance of equipment . .	3,550	1,100	1,250	1,500	1,350	8,750
Prtg. & publications . .	5,400	400	6,400	300	1,600	14,100
Travel & trans. . .	12,500	2,000	2,200	2,300	3,000	22,000
Conferences, etc. . .	3,700	7,100	2,000	4,500	400	17,700
Specific assistance to individuals . . .	16,500	24,300	5,000	-----	-----	45,800
Membership dues . . .	500	-----	-----	-----	-----	500
Awards & grants—						
To national org. . .	10,000	-----	3,000	-----	-----	13,000
To indivs./other organizations . .	11,000	11,900	-----	-----	-----	22,900
Insurance . . .	10,450	10,100	5,100	600	50	26,300
Other expenses . . .	1,250	500	400	100	2,050	4,300
Depr.-bldgs./equip. . .	700	600	2,900	600	400	5,200
Total functional expenses: . .	<u>\$187,800</u>	<u>\$131,800</u>	<u>\$257,800</u>	<u>\$57,400</u>	<u>\$65,400</u>	<u>\$700,200</u>
Payments to national org. . .						12,400
Total expenses . . .						<u>\$712,600</u>

The financial statements for the Family Service Agency of Utopia are given on the following pages.

We made the following entries on Form 990 and Schedule A (Form 990 or 990-EZ) and have attached explanatory schedules.

## Form 990

**Part I—Line 1a.** We have entered the \$471,700 of direct contributions received from the public and the \$9,600 received from legacies and bequests.

**Line 1b.** We have entered the amount of \$223,500 received through the United Way organization and the \$4,000 collected through the local auxiliary.

**Line 2.** We have entered the total of program service revenue from Part VII, lines 93(a) and (g). This included \$2,300 in consultation fees and \$300 in fees from government agencies.

**Line 3.** We have entered \$1,600 of membership dues and assessments. These dues are not equivalent to contributions because members received benefits and privileges (educational programs and counseling services) that have a monetary value in excess of their dues payment. See the discussion of this principle in the instructions for line 3 of Form 990.

**Lines 4 and 5.** We have entered the \$14,800 received in interest income and \$16,400 received in dividends for the year.

**Line 8.** We have entered \$24,200, the selling price of securities sold, and subtracted their cost basis and the sales expense. We entered the \$500 gain on line 8d.

# Family Service Agency of Utopia, Inc.

## Statement of Activities

For the Years Ended December 31, 2001 and 2000

	Unrestricted	Temporarily restricted	Permanently restricted	2001 TOTAL	2000 TOTAL
Revenues, gains, and other support:					
Public support—					
Received directly—					
Contributions (net of estimated uncollectible pledges of \$19,500 and \$15,000) . . . . .	\$467,300	\$ 4,200	\$ 200	\$471,700	\$500,400
Special events (net of costs of direct benefit to participants of \$18,000 and \$16,300) . . . . .	10,400			10,400	9,200
Legacies & bequests . . . . .	9,200		400	9,600	12,000
Received indirectly—					
Collected through local auxiliary . . . . .	4,000			4,000	7,900
Allocated by federated fundraising organizations (net of their related fundraising expenses estimated at \$12,300 and \$12,200) . . . . .	223,500			223,500	222,000
Total public support . . . . .	714,400	4,200	600	719,200	751,500
Other revenues, gains, and support:					
Membership dues—individuals . . . . .	1,600			1,600	1,100
Revenues and grants from governmental agencies . . . . .		300		300	300
Other program service fees . . . . .	2,300			2,300	800
Sales of materials and services (net of direct expenses of \$1,000 and \$700) . . . . .	400			400	300
Endowment and other investment income . . . . .	30,500	700		31,200	26,000
Miscellaneous revenues . . . . .	2,800			2,800	3,600
Gains (losses) on investments . . . . .	(2,000)		2,500	500	27,500
Net assets released from restrictions . . . . .	10,800	(10,800)			
Total other revenues, gains, and support . . . . .	46,400	(9,800)	2,500	39,100	59,600
Total revenues, gains, and other support . . . . .	760,800	(5,600)	3,100	758,300	811,100
Expenses:					
Program services—					
Adoption . . . . .	187,800			187,800	178,000
Foster home care . . . . .	131,800			131,800	121,600
Counseling . . . . .	257,800			257,800	273,600
Total program services . . . . .	577,400			577,400	573,200
Supporting services—					
Management & general . . . . .	57,400			57,400	63,800
Fundraising . . . . .	65,400			65,400	54,600
Total supporting services . . . . .	122,800			122,800	118,400
Payments to national organization . . . . .	12,400			12,400	15,400
Total expenses . . . . .	712,600			712,600	707,000
Change in net assets . . . . .	48,200	(5,600)	3,100	45,700	104,100
Net assets, beginning of year . . . . .	603,100	71,600	191,700	866,400	762,300
Net assets, end of year . . . . .	\$651,300	\$66,000	\$194,800	\$912,100	\$866,400

**Family Service Agency of Utopia, Inc.**

**Statement of Financial Position**

**December 31, 2001 and 2000**

<b><u>ASSETS</u></b>	<b><u>Unrestricted</u></b>	<b><u>Temporarily restricted</u></b>	<b><u>Permanently restricted</u></b>	<b><u>2001 TOTAL</u></b>	<b><u>2000 TOTAL</u></b>
Cash, including \$115,000 and \$123,000 in interest-bearing accounts . . . . .	\$ 61,500	\$ 59,900		\$121,400	\$127,000
Short-term investments, at cost (approximates market)	100,000	7,100		107,100	121,700
Receivables:					
Program service fees, less allowance of \$200 and \$100. . . . .	600			600	800
Pledges, less allowance of \$11,200 and \$9,700 . . . . .	58,900			58,900	46,000
Grants . . . . .	4,800	1,000		5,800	4,600
From affiliated organizations . . . . .	1,000			1,000	1,000
Interfund receivable (payable) . . . . .	2,000	(2,000)			
Inventory, at lower of cost or market . . . . .	7,000			7,000	6,100
Prepaid expenses and deferred charges . . . . .	13,800			13,800	9,600
Investments . . . . .	279,600		\$194,800	474,400	430,700
Land, buildings, and equipment, at cost, less accumulated depreciation . . . . .	174,800			174,800	168,500
Total assets . . . . .	<u>\$704,000</u>	<u>\$ 66,000</u>	<u>\$194,800</u>	<u>\$964,800</u>	<u>\$916,000</u>
 <b><u>LIABILITIES AND NET ASSETS</u></b>					
Accounts payable and accrued expenses . . . . .	\$ 39,300			\$ 39,300	\$ 46,000
Mortgage payable, 6%, due 2003 . . . . .	3,200			3,200	3,600
Amounts payable under capital lease . . . . .	10,200			10,200	
Total liabilities . . . . .	<u>52,700</u>			<u>52,700</u>	<u>49,600</u>
Net Assets:					
Unrestricted:					
Designated by the governing board for—					
Long-term investment . . . . .	279,600			279,600	239,000
Purchase of new equipment . . . . .	10,400			10,400	
Net investment in fixed assets . . . . .	166,200			166,200	156,800
Undesignated—available for general activities . . . . .	195,100			195,100	207,300
Temporarily restricted for:					
Periods after December 31, 2001 and 2000. . . . .		\$59,600		59,600	61,600
Professional education . . . . .		4,000		4,000	
Expansion of services . . . . .		2,400		2,400	10,000
Permanently restricted for:					
Endowment . . . . .			\$194,800	194,800	191,700
Total net assets . . . . .	<u>651,300</u>	<u>66,000</u>	<u>194,800</u>	<u>912,100</u>	<u>866,400</u>
Total liabilities and net assets . . . . .	<u>\$704,000</u>	<u>\$66,000</u>	<u>\$194,800</u>	<u>\$964,800</u>	<u>\$916,000</u>

**Line 9.** We have reported the revenue of \$28,400 less direct expenses of \$18,000 from special events and activities. As there were no contributions included in gross revenue from these events, we entered “-0-” within the parentheses on line 9a. All of the \$18,000 of expenses attributable to this function are reportable here and none in Part II.

**Line 10.** We have reported, on line 10a, \$2,000 in gross sales of educational publications, less \$600 of returns and allowances. On line 10b, we entered \$1,000, the cost of goods sold, and entered the \$400 gross profit on line 10c.

**Line 11.** We have entered the gross amount of other revenue received from the sale of an easement. This amount was also reported in Part VII on line 103(a).

**Line 13.** We have entered the program services expenses from line 44, column (B) of Part II.

**Line 14.** We have entered the management and general expenses from line 44, column (C) of Part II.

**Line 15.** We have entered the fundraising expenses from line 44, column (D) of Part II.

**Line 16.** We have entered the portion of the unrestricted support from the public that was remitted to the national organization.

**Lines 17 and 18** are self-explanatory.

**Line 19.** We have entered the net asset balance at the beginning of the year from line 73, column (A) of Part IV.

**Line 21.** We have entered the total of lines 18, 19, and 20. This computed net asset figure agrees with the end of year net asset balance from line 73, column (B) of Part IV.

**Part II.** From the breakdown of the expenses provided, we have listed the organization’s expenses attributable to program services; management and general; and fundraising functions. In column (A), we reported the total expenses for each line of columns (B), (C), and (D). The total for column (A) was included on line 17, **Total expenses**, of Part I. The expenses in Part II include only those that are not reported on lines 6b, 8b, 9b, or 10b of Part I. The expenses of the special events and activities are reported on line 9b of Part I and, therefore, are not also reported in Part II. In this example, the expenses listed in the program service column include those attributable to adoption services, foster home care, and family counseling. In the space below line 44, the joint costs incurred in combined fundraising and educational campaigns are reported in accordance with the facts given. The organization follows the AICPA’s Statement of Position 98-2.

**Part III.** We have listed and described the organization’s three program services and indicated the expenses attributable to each. Statistical information regarding the number of individuals, families, and organizations served is also provided. We have entered the amount attributable to donated services in the narrative section for “Adoption Services.”

**Part IV.** We have completed beginning and end of year balance sheets for Form 990.

**Part IV-A and Part IV-B.** We entered the total revenue and expenses per the audited financial statements and the corresponding amounts reported on lines 12 and 17 of Part I. Because these amounts were identical, no reconciling entries were needed in Parts IV-A and IV-B.

**Part V.** We have entered in Part V the name, address, and other required information for each officer, director, and key employee during the year even though some of them serve without compensation. We entered “-0-” when there were no amounts to enter. No compensation was provided by a related organization.

**Note:** For the sake of brevity, specific names, addresses, titles, and hours worked were not given in the statement of facts.

**Part VI—Lines 76 through 81.** From the facts given, the appropriate answer to each of these questions was either “No,” “N/A,” or “-0-.”

**Line 82b.** We have entered the amount of \$8,000 in donated services that was also reported in the narrative section of Part III.

**Line 89a.** We have entered “N/A” as no excise taxes were imposed during the year because of excess lobbying expenditures, disqualifying lobbying expenditures, or political expenditures.

**Lines 89b through 89d.** We have entered “No” or “N/A” as the organization did not engage in any excess benefit transactions and no section 4912, 4955, or 4958 excise taxes were imposed or reimbursed.

**Line 90b.** We have entered 6 paid employees that were employed as of the March 12, 2001, pay period.

**Line 92.** We have entered “N/A” because the organization is not a section 4947(a)(1) nonexempt charitable trust.

**Part VII.** We have listed both consultation fees and fees from government agencies as the organization’s only source of program service revenue for the year. None of the organization’s other receipts constitute program service revenue as defined in the instructions for line 2 of Part I.

In column (D), we have entered the amounts received from income-producing activities that do not further the charitable purposes of the agency (other than by providing funds for such purposes) and the income from which would be taxable as unrelated business income but for specific provisions in the Code that render such income nontaxable. We have also entered the appropriate exclusion codes (from the Specific Instructions for Form 990) to indicate the Code provision that excludes each amount from classification as unrelated business income.

In column (E), we have entered the amounts received from activities that contributed to the agency’s related or exempt purposes.

**Part VIII.** We indicated the line number for the related or exempt function amounts we entered in column (E) and explained how each reported activity contributed importantly to the accomplishment of the agency’s exempt purposes.

**Part IX.** We entered “N/A” because we answered “No” to question 88 of Part VI.

**Part X.** We answered “No” to questions (a) and (b) because there was no involvement with personal benefit contracts.

## Schedule A (Form 990 or 990-EZ)

**Part I.** We have entered the compensation and contribution to employee benefit plans for each employee listed.

**Part IV.** We have checked the box on line 11a, based on our sample facts, and entered the appropriate information on lines 15 through 26 and on line 28. The amounts shown on these lines are from returns for previous years that are not part of this example.

**Parts VI-A and VI-B.** We have entered “N/A” in Part VI-A and checked “No” to each question in Part VI-B as the agency did not engage in any lobbying activity during the year and did not file Form 5768 to make a section 501(h) election.

**Part VII.** We have entered the required information regarding the agency’s rental of facilities and equipment from a fraternal organization for the annual dinner/dance. Note that this does not constitute a “sharing of facilities or equipment” (line 51c) which connotes a continuing arrangement and joint or alternating use of the same assets (sharing of office space and equipment, for example). Because there was no such sharing and because the agency was not otherwise affiliated with or related to the fraternal organization, we answered “No” to question 52a.

**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

OMB No. 1545-0047

**2001****Open to Public Inspection**

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

**A For the 2001 calendar year, or tax year beginning** , 2001, and ending , 20**B** Check if applicable:

- ☐ Address change  
☐ Name change  
☐ Initial return  
☐ Final return  
☐ Amended return  
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

**C** Name of organization**Family Service Agency of Utopia, Inc.**

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

**1414 West Ash Drive**

City or town, state or country, and ZIP + 4

**Utopia, OH 41111-1235****D** Employer identification number**12 3456789****E** Telephone number**(216) 456-7900****F** Accounting method: ☐ Cash ☒ Accrual  
☐ Other (specify) ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

**H and I are not applicable to section 527 organizations.****H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶**H(c)** Are all affiliates included? ☐ Yes ☒ No

(If "No," attach a list. See instructions.)

**H(d)** Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☒ No**I** Enter 4-digit GEN ▶**M** Check ☒ if the organization is **not** required to attach Sch. B (Form 990, 990-EZ, or 990-PF).**G** Web site: ▶ **www.FSAU-41111.org****J** Organization type (check only one) ▶ ☒ 501(c) ( 3 ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. **Some states require a complete return.****L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **\$801,000****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances** (See Specific Instructions on page 16.)

Revenue	<b>1</b>	Contributions, gifts, grants, and similar amounts received:				
	<b>a</b>	Direct public support	<b>1a</b>	\$481,300		
	<b>b</b>	Indirect public support	<b>1b</b>	227,500		
	<b>c</b>	Government contributions (grants)	<b>1c</b>			
	<b>d</b>	<b>Total</b> (add lines 1a through 1c) (cash \$ 708,800 noncash \$ )	<b>1d</b>	\$708,800		
	<b>2</b>	Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>	2,600		
	<b>3</b>	Membership dues and assessments	<b>3</b>	1,600		
	<b>4</b>	Interest on savings and temporary cash investments	<b>4</b>	14,800		
	<b>5</b>	Dividends and interest from securities	<b>5</b>	16,400		
	<b>6a</b>	Gross rents	<b>6a</b>			
	<b>b</b>	Less: rental expenses	<b>6b</b>			
	<b>c</b>	Net rental income or (loss) (subtract line 6b from line 6a)	<b>6c</b>			
Revenue	<b>7</b>	Other investment income (describe ▶ )		<b>7</b>		
	<b>8a</b>	Gross amount from sales of assets other than inventory	(A) Securities	(B) Other		
		24,200	<b>8a</b>			
	<b>b</b>	Less: cost or other basis and sales expenses	23,700	<b>8b</b>		
	<b>c</b>	Gain or (loss) (attach schedule)	500	<b>8c</b>		
	<b>d</b>	Net gain or (loss) (combine line 8c, columns (A) and (B))	<b>8d</b>	500		
	<b>9</b>	Special events and activities (attach schedule)				
	<b>a</b>	Gross revenue (not including \$ -0- of contributions reported on line 1a)	<b>9a</b>	28,400		
	<b>b</b>	Less: direct expenses other than fundraising expenses	<b>9b</b>	18,000		
	<b>c</b>	Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>	10,400		
	Revenue	<b>10a</b>	Gross sales of inventory, less returns and allowances	<b>10a</b>	1,400	
		<b>b</b>	Less: cost of goods sold	<b>10b</b>	1,000	
<b>c</b>		Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	<b>10c</b>	400		
<b>11</b>		Other revenue (from Part VII, line 103)	<b>11</b>	2,800		
Expenses	<b>12</b>	<b>Total revenue</b> (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)		<b>12</b>	\$758,300	
	<b>13</b>	Program services (from line 44, column (B))	<b>13</b>	\$577,400		
	<b>14</b>	Management and general (from line 44, column (C))	<b>14</b>	57,400		
	<b>15</b>	Fundraising (from line 44, column (D))	<b>15</b>	65,400		
	<b>16</b>	Payments to affiliates (attach schedule)	<b>16</b>	12,400		
	<b>17</b>	<b>Total expenses</b> (add lines 16 and 44, column (A))	<b>17</b>	\$712,600		
	Net Assets	<b>18</b>	Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>	\$ 45,700	
		<b>19</b>	Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>	866,400	
		<b>20</b>	Other changes in net assets or fund balances (attach explanation)	<b>20</b>	-0-	
		<b>21</b>	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>	\$912,100	

**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See Specific Instructions on page 21.)

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule) . . . (cash \$ <u>35,900</u> noncash \$ _____)	22 \$ 35,900	\$ 35,900		
23	Specific assistance to individuals (attach schedule)	23 45,800	45,800		
24	Benefits paid to or for members (attach schedule).	24			
25	Compensation of officers, directors, etc. . . .	25 62,800	46,600	\$ 8,800	\$ 7,400
26	Other salaries and wages . . . . .	26 184,700	131,000	24,300	29,400
27	Pension plan contributions . . . . .	27 300	200	100	
28	Other employee benefits . . . . .	28 13,000	9,400	2,100	1,500
29	Payroll taxes . . . . .	29 23,800	17,700	3,000	3,100
30	Professional fundraising fees . . . . .	30			
31	Accounting fees . . . . .	31			
32	Legal fees . . . . .	32			
33	Supplies . . . . .	33 30,000	26,500	1,800	1,700
34	Telephone . . . . .	34 15,400	11,600	1,500	2,300
35	Postage and shipping . . . . .	35 23,100	13,100	1,000	9,000
36	Occupancy . . . . .	36 37,750	34,900	1,500	1,350
37	Equipment rental and maintenance . . . . .	37 8,750	5,900	1,500	1,350
38	Printing and publications . . . . .	38 14,100	12,200	300	1,600
39	Travel . . . . .	39 22,000	16,700	2,300	3,000
40	Conferences, conventions, and meetings . . . . .	40 17,700	12,800	4,500	400
41	Interest . . . . .	41 900	100	800	
42	Depreciation, depletion, etc. (attach schedule)	42 5,200	4,200	600	400
43	Other expenses not covered above (itemize): a <u>Dues</u>	43a 500	500		
b	<u>Fees for public relations work</u>	43b 127,900	124,500	2,600	800
c	<u>Insurance</u>	43c 26,300	25,650	600	50
d	<u>Miscellaneous</u>	43d 4,300	2,150	100	2,050
e		43e			
44	Total functional expenses (add lines 22 through 43). <b>Organizations completing columns (B)-(D), carry these totals to lines 13-15.</b>	44 \$700,200	\$577,400	\$57,400	\$65,400

**Joint Costs.** Check ☒ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☒ Yes ☐ NoIf "Yes," enter (i) the aggregate amount of these joint costs \$ 9,600; (ii) the amount allocated to Program services \$ 2,800; (iii) the amount allocated to Management and general \$ 700; and (iv) the amount allocated to Fundraising \$ 6,100**Part III Statement of Program Service Accomplishments** (See Specific Instructions on page 24.)What is the organization's primary exempt purpose? Family counseling

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

		Program Service Expenses (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)
a	<u>Counseling - The organization provided 5,954 hours of counseling to individuals and families. A total of 635 cases were assisted involving 2,426 individuals. The agency also made a grant to its national affiliate for a research project.</u> (Grants and allocations \$ <u>3,000</u> )	\$257,800
b	<u>Adoption Services - The agency placed 50 children in adoptive families. This included counseling for 189 birth parents. Five adoptions involved children from foreign countries. There were 65 home studies completed during this year. (This program was assisted</u> (Grants and allocations \$ _____ )	
c	<u>by \$8,000 of donated services during this year.) Under the Adoption Services program, the agency made grants to three organizations for related services.</u> (Grants and allocations \$ <u>21,000</u> )	187,800
d	<u>Foster Care - The agency placed 28 children in 16 foster homes. The agency also made grants to two other organizations providing foster home care for hard-to-place children.</u> (Grants and allocations \$ <u>11,900</u> )	131,800
e	Other program services (attach schedule) (Grants and allocations \$ _____ )	
f	Total of Program Service Expenses (should equal line 44, column (B), Program services) . . . . .	\$577,400

**Part IV Balance Sheets** (See Specific Instructions on page 24.)

				(A) Beginning of year		(B) End of year
<b>Note:</b> Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.						
<b>Assets</b>	<b>45</b>	Cash—non-interest-bearing . . . . .		\$ 4,000	<b>45</b>	\$ 6,400
	<b>46</b>	Savings and temporary cash investments . . . . .		244,700	<b>46</b>	222,100
	<b>47a</b>	Accounts receivable . . . . .	<b>47a</b> \$ 1,800			
	<b>b</b>	Less: allowance for doubtful accounts . . . . .	<b>47b</b> 200	1,800	<b>47c</b>	1,600
	<b>48a</b>	Pledges receivable . . . . .	<b>48a</b> 70,100			
	<b>b</b>	Less: allowance for doubtful accounts . . . . .	<b>48b</b> 11,200	46,000	<b>48c</b>	58,900
	<b>49</b>	Grants receivable . . . . .		4,600	<b>49</b>	5,800
	<b>50</b>	Receivables from officers, directors, trustees, and key employees (attach schedule) . . . . .			<b>50</b>	
	<b>51a</b>	Other notes and loans receivable (attach schedule). . . . .	<b>51a</b>			
	<b>b</b>	Less: allowance for doubtful accounts . . . . .	<b>51b</b>		<b>51c</b>	
	<b>52</b>	Inventories for sale or use . . . . .		6,100	<b>52</b>	7,000
	<b>53</b>	Prepaid expenses and deferred charges . . . . .		9,600	<b>53</b>	13,800
	<b>54</b>	Investments—securities (attach schedule). . . . . <input checked="" type="checkbox"/> Cost <input type="checkbox"/> FMV		430,700	<b>54</b>	474,400
	<b>55a</b>	Investments—land, buildings, and equipment: basis . . . . .	<b>55a</b>			
<b>b</b>	Less: accumulated depreciation (attach schedule). . . . .	<b>55b</b>		<b>55c</b>		
<b>56</b>	Investments—other (attach schedule) . . . . .			<b>56</b>		
<b>57a</b>	Land, buildings, and equipment: basis . . . . .	<b>57a</b> 188,000				
<b>b</b>	Less: accumulated depreciation (attach schedule). . . . .	<b>57b</b> 13,200	168,500	<b>57c</b>	174,800	
<b>58</b>	Other assets (describe ► )			<b>58</b>		
<b>59</b>	<b>Total assets</b> (add lines 45 through 58) (must equal line 74) . . . . .		\$916,000	<b>59</b>	\$964,800	
<b>Liabilities</b>	<b>60</b>	Accounts payable and accrued expenses . . . . .		\$ 46,000	<b>60</b>	\$ 39,300
	<b>61</b>	Grants payable . . . . .			<b>61</b>	
	<b>62</b>	Deferred revenue . . . . .			<b>62</b>	
	<b>63</b>	Loans from officers, directors, trustees, and key employees (attach schedule). . . . .			<b>63</b>	
	<b>64a</b>	Tax-exempt bond liabilities (attach schedule) . . . . .			<b>64a</b>	
	<b>b</b>	Mortgages and other notes payable (attach schedule) . . . . .		3,600	<b>64b</b>	3,200
	<b>65</b>	Other liabilities (describe ► <u>Payable under capital lease</u> )			<b>65</b>	10,200
<b>66</b>	<b>Total liabilities</b> (add lines 60 through 65) . . . . .		\$ 49,600	<b>66</b>	\$ 52,700	
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117, check here</b> <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.					
	<b>67</b>	Unrestricted . . . . .		603,100	<b>67</b>	651,300
	<b>68</b>	Temporarily restricted . . . . .		71,600	<b>68</b>	66,000
	<b>69</b>	Permanently restricted . . . . .		191,700	<b>69</b>	194,800
	<b>Organizations that do not follow SFAS 117, check here</b> <input type="checkbox"/> and complete lines 70 through 74.					
	<b>70</b>	Capital stock, trust principal, or current funds . . . . .			<b>70</b>	
	<b>71</b>	Paid-in or capital surplus, or land, building, and equipment fund . . . . .			<b>71</b>	
	<b>72</b>	Retained earnings, endowment, accumulated income, or other funds . . . . .			<b>72</b>	
	<b>73</b>	<b>Total net assets or fund balances</b> (add lines 67 through 69 OR lines 70 through 72; column (A) <b>must</b> equal line 19; column (B) <b>must</b> equal line 21). . . . .		\$866,400	<b>73</b>	\$912,100
	<b>74</b>	<b>Total liabilities and net assets / fund balances</b> (add lines 66 and 73)		\$916,000	<b>74</b>	\$964,800

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

## Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See Specific Instructions, page 26.)

<b>a</b>	Total revenue, gains, and other support per audited financial statements . . . ▶	<b>a</b>	\$758,300
<b>b</b>	Amounts included on line <b>a</b> but not on line 12, Form 990:		
<b>(1)</b>	Net unrealized gains on investments . . . \$ _____		
<b>(2)</b>	Donated services and use of facilities \$ _____		
<b>(3)</b>	Recoveries of prior year grants . . . \$ _____		
<b>(4)</b>	Other (specify): _____ \$ _____		
	Add amounts on lines <b>(1)</b> through <b>(4)</b> ▶	<b>b</b>	
<b>c</b>	Line <b>a</b> minus line <b>b</b> . . . . . ▶	<b>c</b>	
<b>d</b>	Amounts included on line 12, Form 990 but not on line <b>a</b> :		
<b>(1)</b>	Investment expenses not included on line 6b, Form 990 . . . \$ _____		
<b>(2)</b>	Other (specify): _____ \$ _____		
	Add amounts on lines <b>(1)</b> and <b>(2)</b> ▶	<b>d</b>	
<b>e</b>	Total revenue per line 12, Form 990 (line <b>c</b> plus line <b>d</b> ) . . . . . ▶	<b>e</b>	\$758,300

<b>Part IV-B</b>	<b>Reconciliation of Expenses per Audited Financial Statements with Expenses per Return</b>
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<b>a</b>	Total expenses and losses per audited financial statements . . . ▶	<b>a</b>	\$712,600
<b>b</b>	Amounts included on line <b>a</b> but not on line 17, Form 990:		
<b>(1)</b>	Donated services and use of facilities \$ _____		
<b>(2)</b>	Prior year adjustments reported on line 20, Form 990 . . . . \$ _____		
<b>(3)</b>	Losses reported on line 20, Form 990 . \$ _____		
<b>(4)</b>	Other (specify): _____ \$ _____		
	Add amounts on lines <b>(1)</b> through <b>(4)</b> ▶	<b>b</b>	
<b>c</b>	Line <b>a</b> minus line <b>b</b> . . . . ▶	<b>c</b>	
<b>d</b>	Amounts included on line 17, Form 990 but not on line <b>a</b> :		
<b>(1)</b>	Investment expenses not included on line 6b, Form 990. . . \$ _____		
<b>(2)</b>	Other (specify): _____ \$ _____		
	Add amounts on lines <b>(1)</b> and <b>(2)</b> ▶	<b>d</b>	
<b>e</b>	Total expenses per line 17, Form 990 (line <b>c</b> plus line <b>d</b> ) . . . . ▶	<b>e</b>	\$712,600

**Part V** **List of Officers, Directors, Trustees, and Key Employees** (List each one even if not compensated; see Specific Instructions on page 26.)

[illegible]

**75** Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ► ☐ Yes ☒ No  
If "Yes," attach schedule—see Specific Instructions on page 27.

**Part VI Other Information** (See Specific Instructions on page 27.)

		Yes	No
<b>76</b>	Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . .	<b>76</b>	<b>X</b>
<b>77</b>	Were any changes made in the organizing or governing documents but not reported to the IRS? . . . If "Yes," attach a conformed copy of the changes.	<b>77</b>	<b>X</b>
<b>78a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? .	<b>78a</b>	<b>X</b>
<b>b</b>	If "Yes," has it filed a tax return on <b>Form 990-T</b> for this year? . . . . .	<b>78b</b>	<b>N/A</b>
<b>79</b>	Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement . . .	<b>79</b>	<b>X</b>
<b>80a</b>	Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? . . .	<b>80a</b>	<b>X</b>
<b>b</b>	If "Yes," enter the name of the organization ► . . . . . and check whether it is <input type="checkbox"/> exempt OR <input type="checkbox"/> nonexempt.		
<b>81a</b>	Enter direct or indirect political expenditures. See line 81 instructions . . . . . <b>81a</b> - 0 -		
<b>b</b>	Did the organization file <b>Form 1120-POL</b> for this year? . . . . .	<b>81b</b>	<b>X</b>
<b>82a</b>	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? . . . . .	<b>82a</b>	<b>X</b>
<b>b</b>	If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) . . . <b>82b</b> \$8,000		
<b>83a</b>	Did the organization comply with the public inspection requirements for returns and exemption applications? . . .	<b>83a</b>	<b>X</b>
<b>b</b>	Did the organization comply with the disclosure requirements relating to quid pro quo contributions? . . .	<b>83b</b>	<b>X</b>
<b>84a</b>	Did the organization solicit any contributions or gifts that were not tax deductible? . . . . .	<b>84a</b>	<b>X</b>
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	<b>84b</b>	<b>N/A</b>
<b>85</b>	<b>501(c)(4), (5), or (6) organizations.</b> <b>a</b> Were substantially all dues nondeductible by members? . . . . .	<b>85a</b>	<b>N/A</b>
<b>b</b>	Did the organization make only in-house lobbying expenditures of \$2,000 or less? . . . . . If "Yes" was answered to either 85a or 85b, <b>do not</b> complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.	<b>85b</b>	<b>N/A</b>
<b>c</b>	Dues, assessments, and similar amounts from members . . . . . <b>85c</b> N/A		
<b>d</b>	Section 162(e) lobbying and political expenditures . . . . . <b>85d</b> N/A		
<b>e</b>	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices . . . . . <b>85e</b> N/A		
<b>f</b>	Taxable amount of lobbying and political expenditures (line 85d less 85e) . . . . . <b>85f</b> N/A		
<b>g</b>	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? . . . . .	<b>85g</b>	<b>N/A</b>
<b>h</b>	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? . . . . .	<b>85h</b>	<b>N/A</b>
<b>86</b>	<b>501(c)(7) orgs.</b> Enter: <b>a</b> Initiation fees and capital contributions included on line 12 . . . . . <b>86a</b> N/A		
<b>b</b>	Gross receipts, included on line 12, for public use of club facilities. . . . . <b>86b</b> N/A		
<b>87</b>	<b>501(c)(12) orgs.</b> Enter: <b>a</b> Gross income from members or shareholders. . . . . <b>87a</b> N/A		
<b>b</b>	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . . . . <b>87b</b> N/A		
<b>88</b>	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX . . . . .	<b>88</b>	<b>X</b>
<b>89a</b>	<b>501(c)(3) organizations.</b> Enter: Amount of tax imposed on the organization during the year under: section 4911 ► <b>N/A</b> ; section 4912 ► <b>N/A</b> ; section 4955 ► <b>N/A</b>		
<b>b</b>	<b>501(c)(3) and 501(c)(4) orgs.</b> Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction. . . . .	<b>89b</b>	<b>X</b>
<b>c</b>	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958. . . . . ► <b>N/A</b>		
<b>d</b>	Enter: Amount of tax on line 89c, above, reimbursed by the organization. . . . . ► <b>N/A</b>		
<b>90a</b>	List the states with which a copy of this return is filed ► <b>Ohio</b>		
<b>b</b>	Number of employees employed in the pay period that includes March 12, 2001 (See instructions.) <b>90b</b> 6		
<b>91</b>	The books are in care of ► <b>Nancy Ward</b> Telephone no. ► ( <b>216</b> ) <b>456-7899</b> Located at ► <b>1414 West Ash Drive, Utopia, OH</b> ZIP + 4 ► <b>41111-1235</b>		
<b>92</b>	Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of <b>Form 1041</b> —Check here . . . . . ► <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year . . . . . <b>92</b> N/A		

**Part VII Analysis of Income-Producing Activities** (See Specific Instructions on page 32.)

**Note:** Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
<b>93</b> Program service revenue:					
<b>a</b> Consultation fees					\$2,300
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>f</b> Medicare/Medicaid payments					
<b>g</b> Fees and contracts from government agencies					300
<b>94</b> Membership dues and assessments					1,600
<b>95</b> Interest on savings and temporary cash investments			14	\$14,800	
<b>96</b> Dividends and interest from securities			14	16,400	
<b>97</b> Net rental income or (loss) from real estate:					
<b>a</b> debt-financed property					
<b>b</b> not debt-financed property					
<b>98</b> Net rental income or (loss) from personal property					
<b>99</b> Other investment income					
<b>100</b> Gain or (loss) from sales of assets other than inventory			18	500	
<b>101</b> Net income or (loss) from special events			1	10,400	
<b>102</b> Gross profit or (loss) from sales of inventory					400
<b>103</b> Other revenue: <b>a</b> Sale of easement			18	2,800	
<b>b</b>					
<b>c</b>					
<b>d</b>					
<b>e</b>					
<b>104</b> Subtotal (add columns (B), (D), and (E))		- 0 -		\$44,900	\$4,600
<b>105</b> Total (add line 104, columns (B), (D), and (E))					\$49,500

**Note:** Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See Specific Instructions on page 32.)

Line No. ▼	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
93a	Fees for marriage counseling--one of our exempt purposes.
93g	Fee from county for finding foster homes for 2 children.
94	Members are social service workers who receive information on problem cases.
102	Sale of educational materials to members and persons receiving counseling.

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See Specific Instructions on page 33.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See Specific Instructions on page 33.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

**Note:** If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

<b>Please Sign Here</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	
	Signature of officer <u>John S. Brown</u> <b>John S. Brown, Executive Director</b> Type or print name and title.	Date <u>3/23/02</u>
<b>Paid Preparer's Use Only</b>	Preparer's signature	Date
	Firm's name (or yours if self-employed), address, and ZIP + 4 EIN Phone no.	Check if self-employed <input type="checkbox"/> Preparer's SSN or PTIN (See Gen. Inst. W)

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information—(See separate instructions.)**

► **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No. 1545-0047

**2001**

Name of the organization	Employer identification number
Family Service Agency of Utopia, Inc.	12 3456789

**Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**  
(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
Roshan Contractor, M.S.W. 41 Allegro Way, Utopia, OH 41111	Dep. to the Director 45 hrs./wk.	\$56,000	\$1,634	- 0 -
Mehroo Aziz 50 Mountain View, Utopia, OH 41111	Ch. Counseling Services 45 hrs./wk.	52,000	1,490	- 0 -
Total number of other employees paid over \$50,000 . . . . .	- 0 -			

**Part II Compensation of the Five Highest Paid Independent Contractors for Professional Services**  
(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services . . . . . ▶	- 0 -	

**Part III** Statements About Activities (See page 2 of the instructions.)

	Yes	No
<b>1</b> During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ <u>N/A</u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)		<b>X</b>
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		
<b>2</b> During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
<b>a</b> Sale, exchange, or leasing of property?		<b>X</b>
<b>b</b> Lending of money or other extension of credit?		<b>X</b>
<b>c</b> Furnishing of goods, services, or facilities?		<b>X</b>
<b>d</b> Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? <b>See Part V, Form 990</b>	<b>X</b>	
<b>e</b> Transfer of any part of its income or assets?		<b>X</b>
<b>3</b> Does the organization make grants for scholarships, fellowships, student loans, etc.? (See <b>Note</b> below.)		<b>X</b>
<b>4</b> Do you have a section 403(b) annuity plan for your employees?		<b>X</b>
<b>Note:</b> Attach a statement to explain how the organization determines that individuals or organizations receiving grants or loans from it in furtherance of its charitable programs "qualify" to receive payments.		

**Part IV** Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5** ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6** ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7** ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8** ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9** ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state ►** \_\_\_\_\_
- 10** ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a** ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b** ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12** ☐ An organization that normally receives: **(1) more than 33⅓%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions—subject to certain exceptions, and **(2) no more than 33⅓%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13** ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: **(1)** lines 5 through 12 above; or **(2)** section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14** ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 6 of the instructions.)

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.****Note:** You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) . ▶	(a) 2000	(b) 1999	(c) 1998	(d) 1997	(e) Total
<b>15</b> Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.) . . . . .	\$742,300	\$696,800	\$640,600	\$594,300	\$2,674,000
<b>16</b> Membership fees received . . . . .	1,100	1,500	1,500	1,400	5,500
<b>17</b> Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose . . . . .	31,200	26,400	30,600	24,900	113,100
<b>18</b> Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975 . . . . .	26,000	27,700	22,100	20,400	96,200
<b>19</b> Net income from unrelated business activities not included in line 18 . . . . .					
<b>20</b> Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf. . . . .					
<b>21</b> The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge. . . . .					
<b>22</b> Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					
<b>23</b> Total of lines 15 through 22. . . . .	\$800,600	\$752,400	\$694,800	\$641,000	\$2,888,800
<b>24</b> Line 23 minus line 17. . . . .	\$769,400	\$726,000	\$664,200	\$616,100	\$2,775,700
<b>25</b> Enter 1% of line 23 . . . . .	\$ 8,006	\$ 7,524	\$ 6,948	\$ 6,410	
<b>26 Organizations described on lines 10 or 11:</b> a Enter 2% of amount in column (e), line 24. . . . ▶					<b>26a</b> \$ 55,514
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 1997 through 2000 exceeded the amount shown in line 26a. <b>Do not file this list with your return.</b> Enter the total of all these excess amounts ▶					<b>26b</b> -0-
c Total support for section 509(a)(1) test: Enter line 24, column (e) . . . . . ▶					<b>26c</b> 2,775,700
d Add: Amounts from column (e) for lines: 18 <u>96,200</u> 19 <u>-0-</u> . . . . . ▶					<b>26d</b> 96,200
22 <u>-0-</u> 26b <u>-0-</u> . . . . . ▶					<b>26e</b> 2,679,500
e Public support (line 26c minus line 26d total) . . . . . ▶					<b>26f</b> 96.5 %
<b>27 Organizations described on line 12:</b> a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." <b>Do not file this list with your return.</b> Enter the sum of such amounts for each year: <b>N/A</b>					
(2000) . . . . . (1999) . . . . . (1998) . . . . . (1997) . . . . .					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the <b>larger</b> of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) <b>Do not file this list with your return.</b> After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:					
(2000) . . . . . (1999) . . . . . (1998) . . . . . (1997) . . . . .					
c Add: Amounts from column (e) for lines: 15 _____ 16 _____ . . . . . ▶					<b>27c</b> _____
17 _____ 20 _____ 21 _____ . . . . . ▶					<b>27d</b> _____
d Add: Line 27a total _____ and line 27b total _____ . . . . . ▶					<b>27e</b> _____
e Public support (line 27c total minus line 27d total). . . . . ▶					<b>27f</b> _____
f Total support for section 509(a)(2) test: Enter amount from line 23, column (e). . . . ▶					<b>27g</b> _____ %
g Public support percentage (line 27e (numerator) divided by line 27f (denominator)). . . . ▶					<b>27h</b> _____ %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)). ▶					
<b>28 Unusual Grants:</b> For an organization described in line 10, 11, or 12 that received any unusual grants during 1997 through 2000, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. <b>Do not file this list with your return.</b> Do not include these grants in line 15. <b>N/A</b>					

**Part V Private School Questionnaire** (See page 7 of the instructions.)  
**(To be completed ONLY by schools that checked the box on line 6 in Part IV)**

		N/A	
		Yes	No
<b>29</b>	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? . . . . .	<b>29</b>	
<b>30</b>	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? . . . . .	<b>30</b>	
<b>31</b>	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? . . . . . If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.) ..... ..... .....	<b>31</b>	
<b>32</b>	Does the organization maintain the following:	<b>32a</b>	
<b>a</b>	Records indicating the racial composition of the student body, faculty, and administrative staff? . . . . .	<b>32b</b>	
<b>b</b>	Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? . . . . .	<b>32c</b>	
<b>c</b>	Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? . . . . .	<b>32d</b>	
<b>d</b>	Copies of all material used by the organization or on its behalf to solicit contributions? . . . . .  If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.) ..... .....		
<b>33</b>	Does the organization discriminate by race in any way with respect to:	<b>33a</b>	
<b>a</b>	Students' rights or privileges? . . . . .	<b>33b</b>	
<b>b</b>	Admissions policies? . . . . .	<b>33c</b>	
<b>c</b>	Employment of faculty or administrative staff? . . . . .	<b>33d</b>	
<b>d</b>	Scholarships or other financial assistance? . . . . .	<b>33e</b>	
<b>e</b>	Educational policies? . . . . .	<b>33f</b>	
<b>f</b>	Use of facilities? . . . . .	<b>33g</b>	
<b>g</b>	Athletic programs? . . . . .	<b>33h</b>	
<b>h</b>	Other extracurricular activities? . . . . .  If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.) ..... .....		
<b>34a</b>	Does the organization receive any financial aid or assistance from a governmental agency? . . . . .	<b>34a</b>	
<b>b</b>	Has the organization's right to such aid ever been revoked or suspended? . . . . . If you answered "Yes" to either 34a or b, please explain using an attached statement.	<b>34b</b>	
<b>35</b>	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation . . . . .	<b>35</b>	

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)  
(To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check **a** ☐ if the organization belongs to an affiliated group. Check **b** ☐ if you checked "a" and "limited control" provisions apply.**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

		(a) Affiliated group totals	(b) To be completed for ALL electing organizations
<b>36</b> Total lobbying expenditures to influence public opinion (grassroots lobbying) . . . . .	<b>36</b>		
<b>37</b> Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .	<b>37</b>		
<b>38</b> Total lobbying expenditures (add lines 36 and 37) . . . . .	<b>38</b>		
<b>39</b> Other exempt purpose expenditures . . . . .	<b>39</b>		
<b>40</b> Total exempt purpose expenditures (add lines 38 and 39). . . . .	<b>40</b>		
<b>41</b> Lobbying nontaxable amount. Enter the amount from the following table— <b>If the amount on line 40 is—</b> <b>The lobbying nontaxable amount is—</b> Not over \$500,000 . . . . . 20% of the amount on line 40. . . . . Over \$500,000 but not over \$1,000,000 . . \$100,000 plus 15% of the excess over \$500,000 Over \$1,000,000 but not over \$1,500,000 . \$175,000 plus 10% of the excess over \$1,000,000 Over \$1,500,000 but not over \$17,000,000 . \$225,000 plus 5% of the excess over \$1,500,000 Over \$17,000,000 . . . . . \$1,000,000 . . . . .	<b>41</b>		
<b>42</b> Grassroots nontaxable amount (enter 25% of line 41) . . . . .	<b>42</b>		
<b>43</b> Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 . . . . .	<b>43</b>		
<b>44</b> Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 . . . . .	<b>44</b>		

**Caution:** If there is an amount on either line 43 or line 44, you must file Form 4720.**4-Year Averaging Period Under Section 501(h)**(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.  
See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ►	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2001	(b) 2000	(c) 1999	(d) 1998	(e) Total
<b>45</b> Lobbying nontaxable amount . . . . .					
<b>46</b> Lobbying ceiling amount (150% of line 45(e)).					
<b>47</b> Total lobbying expenditures . . . . .					
<b>48</b> Grassroots nontaxable amount . . . . .					
<b>49</b> Grassroots ceiling amount (150% of line 48(e))					
<b>50</b> Grassroots lobbying expenditures . . . . .					

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 12 of the instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
<b>a</b> Volunteers . . . . .		X	
<b>b</b> Paid staff or management (Include compensation in expenses reported on lines <b>c</b> through <b>h</b> ). . . . .		X	
<b>c</b> Media advertisements . . . . .		X	
<b>d</b> Mailings to members, legislators, or the public . . . . .		X	
<b>e</b> Publications, or published or broadcast statements . . . . .		X	
<b>f</b> Grants to other organizations for lobbying purposes . . . . .		X	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body . . . . .		X	
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means . . . . .		X	
<b>i</b> Total lobbying expenditures (Add lines <b>c</b> through <b>h</b> ). . . . .			

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

**Part VII** Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations (See page 12 of the instructions.)

**51** Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

**a** Transfers from the reporting organization to a noncharitable exempt organization of:

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)	X	
b(iv)		X
b(v)		X
b(vi)		X
c		X

(i) Cash . . . . .

(ii) Other assets . . . . .

**b** Other transactions:

(i) Sales or exchanges of assets with a noncharitable exempt organization . . . . .

(ii) Purchases of assets from a noncharitable exempt organization . . . . .

(iii) Rental of facilities, equipment, or other assets . . . . .

(iv) Reimbursement arrangements . . . . .

(v) Loans or loan guarantees . . . . .

(vi) Performance of services or membership or fundraising solicitations . . . . .

**c** Sharing of facilities, equipment, mailing lists, other assets, or paid employees . . . . .

**d** If the answer to any of the above is "Yes," complete the following schedule. Column (b) should always show the fair market value of the goods, other assets, or services given by the reporting organization. If the organization received less than fair market value in any transaction or sharing arrangement, show in column (d) the value of the goods, other assets, or services received:

[illegible]

**52a** Is the organization directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☒ No

**b** If “Yes,” complete the following schedule:

[illegible]

FAMILY SERVICE AGENCY OF UTOPIA, INC.  
EIN: 12-3456789  
Form 990 (2001) Schedule Attachment

Part I, line 1d: Contributions, gifts, grants, etc.

No single contributor gave \$5,000 or more during the year. Schedule B (Form 990, 990-EZ, or 990-PF) is not required.

Part I, line 8c: Sale of assets other than inventory

Proceeds from sales of:

Publicly traded securities . . . . .	\$24,200
Cost and sales expenses . . . . .	<u>23,700</u>
Gain . . . . .	<u>\$ 500</u>

Part I, line 9: Special events and activities

	Dinner/ dance	Celebrity auction	Raffle	Total
Gross revenue . . . . .	\$14,500	\$9,200	\$4,700	\$28,400
Less:				
Direct expenses . . . . .	<u>11,200</u>	<u>3,700</u>	<u>3,100</u>	<u>18,000</u>
Net income . . . . .	<u>\$ 3,300</u>	<u>\$5,500</u>	<u>\$1,600</u>	<u>\$10,400</u>

Part I, line 10: Sales

Proceeds from sale of educational publications . . . . .	\$1,400
Cost of publications sold . . . . .	<u>\$1,000</u>
Gross profit . . . . .	<u>\$ 400</u>

Part I, line 16:

Payments to affiliates . . . . . \$12,400

Two percent (2%) of unrestricted contributions collected were paid to the National Association of Family Service Agencies for its general operations, as required by our affiliation agreement with that organization.

Part II, line 22: Grants and allocations

Family Counseling:

National Association of  
Family Service Agencies  
Milwaukee, WI 53226 . . . . . \$ 3,000

Adoption Services:

National Association of  
Family Service Agencies . . . . . \$10,000

Utopia Adolescent Center

Utopia, OH 41111 . . . . . 5,000

Utopia Children's Services

Utopia, OH 41111 . . . . . 6,000  
Total . . . . . \$21,000

Foster Home Care:

Utopia Children's Services . . . . . \$ 5,000

Utopia Adolescent Center

Utopia, OH 41111 . . . . . 6,900  
Total . . . . . \$11,900

FAMILY SERVICE AGENCY OF UTOPIA, INC.  
 EIN: 12-3456789  
 Form 990 (2001) Schedule Attachment

Part II, line 23: Specific assistance to individuals

Adoption assistance to low-income families . . . . .	\$20,400
Reimbursement of out-of-pocket expenses for foster home care. . . . .	25,400
Total . . . . .	<u>\$45,800</u>

Part II, line 42: Depreciation AND Part IV, line 57 -- Land, buildings, equipment

Asset	Date acquired	Cost	Prior years' depreciation	Method	Useful life	Current depreciation
Land	1999	\$ 45,500	--	--	--	--
Office equip.	1994	3,000	\$2,450	S.L.	8 years	\$ 350
Office equip.	2001	11,500	--	S.L.	8 years	1,150
Building	1999	<u>128,000</u>	<u>5,550</u>	S.L.	30 years	<u>3,700</u>
Total		<u>\$188,000</u>	<u>\$8,000</u>			<u>\$5,200</u>

Part IV, line 54: Investments - securities (end of year)

Common stock	Number of shares	Book value (cost)
A Corporation	4,000	\$ 98,000
B Corporation	1,600	17,400
C Corporation	1,000	22,100
D Corporation	1,200	58,200
E Corporation	800	43,700
F Corporation	2,000	109,200
G Corporation	1,000	62,400
H Corporation	600	16,500
I Corporation	900	<u>46,900</u>
Total		<u>\$474,400</u>

Part IV, line 64b: Mortgages and other notes payable

Mortgage payable to State Bank of Utopia @6% per annum	<u>\$3,200</u>
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Attachment for Schedule A (Form 990 or 990-EZ) (2001)

Part III, Line 4b:

Organizations receiving grants are required to furnish:

1. A copy of their section 501(c)(3) determination letter from the IRS.
2. Audited financial statements for the 2 preceding years.
3. Evidence of service quality and effectiveness in reaching poverty level population.
4. Quarterly report of services delivered.